



# **City of Sky Valley, Georgia Annual Budget**

**For the Fiscal Year Ending  
December 31, 2018**



The annual operating budget for the City of Sky Valley is the result of many hours of deliberation by both City staff and the City Council. Organization of the budget document is designed to help the reader locate information in a timely manner.

This guide is included to provide the reader with an overview of the budget document, the budget process, budget implementation, and reporting on budget results.

## **BUDGET PHILOSOPHY**

Budget philosophy for the City depends upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the demands of the public for increased services, and unfunded mandates and requirements of federal and state regulatory agencies. Even with all of these considerations, the budget prepared by the City was prepared from a conservative perspective with regard to estimating both revenues and expenditures. Although historical comparisons and trends are very useful, often current year data and trends will take precedence over prior year trends. Budgeting from such a conservative perspective, revenues are often anticipated either at or only slightly above prior year levels, unless there are other known factors that may significantly affect anticipated revenues. By estimating revenues conservatively, decreases in any one revenue source due to fluctuations in the economy should not adversely affect the City's bottom line.

Likewise, expenditures are also estimated conservatively, i.e., allowances are made for unanticipated expenditures, and personal services for vacant positions are funded for the entire fiscal year, except where noted otherwise. This method of conservative budgeting generally results in increases in the fund balance due to actual revenues exceeding budgeted revenues and/or actual expenditures being less than budgeted expenditures.

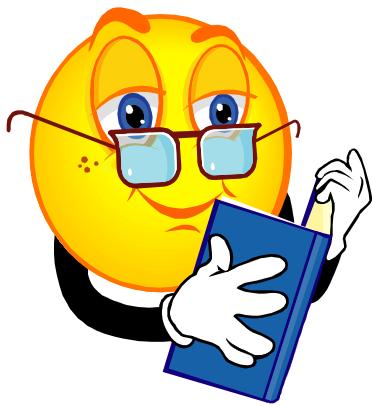
## **PRESENTATION OF FINANCIAL INFORMATION AND BASIS OF ACCOUNTING**

The City utilizes fund accounting procedures to prepare the annual operating budget. By definition, a "fund" is a distinct fiscal entity, accounting for receipts and disbursements that are for specific activities. A fund is a self-balancing set of accounts, where assets equal liabilities plus fund balance.

The City uses primarily the following fund types:

- Governmental Funds
- Proprietary (Enterprise) Funds
- Special Revenue Funds; and
- Fiduciary Funds

Governmental fund types are those funds which most governmental functions of the City are financed except those required to be accounted for in another fund.



Proprietary fund types are those funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial position, and changes in financial position.

Special Revenue fund types are funds used to account for the proceeds of specific revenue sources that are restricted legally to expenditures for specified purposes. Examples of Special Revenue Funds are:

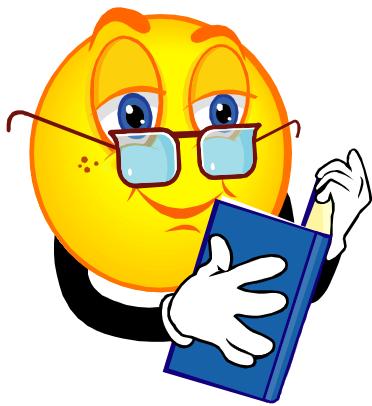
- Grant funds - used to account for individual grants with projected expenditures that exceed 2% of the general fund's budgeted total operating expenditures;
- Hotel/motel tax fund - used to account for the hotel/motel taxes collected as required by general law;
- Capital projects fund - used to account for financial resources to be used to acquire or construct major capital assets;
- SPLOST fund - used to account for capital projects financed from SPLOST funds; and
- Debt Service Funds - used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Fiduciary Funds are funds used to account for assets held by the government as a trustee or agent. Examples of Fiduciary Funds are the Municipal Court Fund and the City's General Trust Fund. Budgets are not prepared for these funds since their moneys are assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

### **BASIS OF ACCOUNTING AND BUDGETING**

The accounts of the City are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. All funds are budgeted (except as otherwise stated earlier) and accounted for on a Generally Accepted Accounting Principles (GAAP) basis for purposes of financial statement presentation in the City's audited financial statements. The Governmental Fund Types, e.g., General and Special Revenue Funds, use a financial resources measurement focus and are accounted and budgeted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures represent a decrease in net financial resources and, other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due.

In the City's audited financial statements, Proprietary (Enterprise) Fund types, e.g., Water Fund and Solid Waste Fund, are accounted and budgeted on a cost of services measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. Working capital, rather than retained earnings, is used to represent fund balance in Enterprise Funds. Working capital is generally defined as the difference between current assets (e.g., cash and receivables, etc.) and current liabilities, excluding the current portion of principal and interest due (e.g., accounts payable), and provides a better comparative analysis of proprietary fund reserves for budget purposes than does the presentation of retained earnings as presented in the audited financial statements.



In addition, budgeting capital improvements as expenditures for budgetary purposes allows the proposed capital purchases to be reviewed and authorized by City Council each year.

### **BUDGET DOCUMENT PRESENTATION FORMAT**

Included in the introductory section of the budget document is a city-wide organization chart, list of elected officials, statement of core values and ethics, City Manager's budget message (transmittal letter) to the citizens and the City Council, budget policies, a budget calendar and the notice of workshops and public hearings.

Following the introductory material in the document, City-wide budget summaries are presented. Other information is also included, such an ad valorem tax summary, presenting information regarding the assessed valuation and the tax rate adopted for each year, a proposed draft of the adopting ordinance, and detailed departmental line item worksheets. Appropriate graphs and charts have also been included in order to assist the reader in the interpretation of financial data.

### **INTEGRATION WITH THE FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)**

A Five-Year Capital Improvement Program document is prepared and updated each year and includes anticipated project costs and sources of project funding. A summary of the Five-Year CIP is included in this document along with some specific components of that program. Since most of the projects require the issuance of debt, the projects are not actually approved or funded until the Mayor and City Council take official action to authorize funding for the project during a public meeting. Therefore, the CIP summary in this document is provided primarily as a guide for Council and staff.

### **CONCLUSION AND ACKNOWLEDGMENTS**

The preparation of the budget document was made possible by the dedicated service of the staff and the Mayor and City Council of the City. Each employee who assisted in contributing to the preparation of this annual budget has the sincere appreciation of the budget staff. Appreciation is also expressed to the Mayor and City Council for providing the necessary resources in which to maintain the integrity of the City's financial and budgetary affairs.

**2017  
ELECTED OFFICIALS**

**Mayor**

- ❖ **Hughel Goodgame**

**Council President**

- ❖ **Milner Lively**

**City Council**

- ❖ **Chip Durpo**
- ❖ **Constance Larsen**
- ❖ **Robert MacNair**
- ❖ **Ed Steil**





# *Core Values*

## *Open Government*

The City of Sky Valley's elected officials and staff believe in honest and open government. We are dedicated to the highest standards of integrity, openness, and fairness in all that we do in serving our citizens.

## *Responsive Government*

We are passionate about representing the citizens of Sky Valley. We believe in listening to our citizens and being responsive to their needs. We believe a government that is receptive to citizen input and quick to respond can better serve its citizens.

## *Service to Our Citizens*

The City of Sky Valley exists to serve our citizens. We believe we have an obligation to ensure that City services are delivered to our citizens in a professional, timely and courteous manner.

## *Community Partnerships*

We are committed to encouraging our citizens and businesses to participate in the City's planning and decision-making process. We believe by creating strong partnerships within our community, we will make Sky Valley a better place to live for current and future generations.

## *City Staff*

We believe City of Sky Valley employees are our most important resource. Through them, the City's vision and mission will be accomplished. We believe in treating City staff with fairness, dignity and respect.

## *Quality of Life*

We believe in maintaining the high quality of life enjoyed by our citizens by adapting to changing economies and demographics. Sky Valley's prosperity is founded in its residential neighborhoods, and protecting and enhancing them is paramount in every decision the City makes. We are committed to safeguarding the City's financial as well as physical resources for current and future generations.



*The City of Sky Valley is proud of its designation by the Georgia Municipal Association as a "Certified City of Ethics."*

The voluntary program, developed by a panel of business and government leaders, encourages cities to adopt and adhere to a set of key ethical principles and a comprehensive ethics ordinance.

The ordinance guides city officials' conduct in areas such as financial disclosures, conflicts of interest and outside employment. It also contains strong penalty provisions including public reprimands, fines and removal from office - for city officials who violate the ordinance.

A panel of attorneys reviews the ordinances to determine if they comply with the criteria set by GMA. The cities receive a plaque and are authorized by GMA to use a "Certified City of Ethics" logo on city stationery, road signs, vehicles and other official uses.

*The City of Sky Valley's governing authority subscribes to the following ethics principles and pledges to conduct its affairs accordingly:*

- *Serve Others, Not Ourselves*
- *Use Resources With Efficiency and Economy*
- *Treat All People Fairly*
- *Use The Power of Our Position For The Well Being Of Our Constituents*
- *Create An Environment Of Honesty, Openness And Integrity*



# City of Sky Valley

## Budget Policies

### I. Purpose and Objective

The City of Sky Valley has a responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. Sound financial and budget policies are necessary to carry out these objectives responsibly and efficiently.

The City of Sky Valley's financial policies are the basic framework for its overall financial management. These policies incorporate long-standing principles and traditions that have served the City well in maintaining a sound and stable financial condition.

The broad purpose of these budget policies is to provide a guide for the City staff to use in developing a clear, concise, and easily readable budget document for the Mayor, Council, and citizens of Sky Valley. This proposed budget is used to serve as a document for decision making processes for the Mayor, Council, and City Manager. The budget also serves as the City's proposed operating and capital plan for the following year and as a working document for staff.

### II. Operating Budget

#### A. Preparation

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The annual budget includes the operating departments of the general fund, special revenue fund, debt service fund, capital project fund, enterprise funds, and other approved funds that may be established as needed. The budget encompasses a fiscal year that begins on January 1 and ends on December 31. The budget is prepared by the City Manager with the cooperation of all City departments, on a basis that is consistent with generally accepted accounting principles.

1. **Proposed Budget** – A proposed budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and state budget laws.
  - a. The budget shall include (1) revenues, (2) personnel services and employee benefits, (3) purchased/contracted services (4) supplies, and (5) capital outlays.
  - b. The budget review process shall include public hearings. At the time the proposed budget is transmitted to the Mayor and members of the City Council by the City Manager, a copy will be made available for public inspection at City Hall. No earlier than seven days after the proposed budget is transmitted to the City Council and at least seven days in advance of budget adoption, a public hearing will take place to give the public an opportunity to comment on

the proposed budget. Notice of the public hearing must be advertised at least seven days in advance of the public hearing.

- c. The City Council, prior to the first day of the fiscal year, will adopt an annual budget at a public meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Council for its review with sufficient time given for the City Council to address policy and fiscal issues.
2. Adoption – The budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and each fund covered by the budget. Amendments to the budget must be approved by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.

#### **B. Balanced Budget**

The operating budget will be balanced with anticipated revenues, including appropriated unencumbered surplus, equal to proposed expenditures. All funds within the budget shall also be balanced.

#### **C. Planning**

All departments will be given an opportunity to participate in the budget process and submit funding requests to the City Manager. All funding requests must be submitted to the City Manager no later than June 15<sup>th</sup> of each calendar year.

#### **D. Reporting**

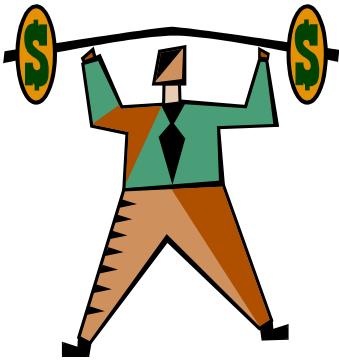
Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Clerk to the Mayor and City Council monthly.

#### **E. Control and Accountability**

Each Department Head is responsible for ensuring that his/her department expenditures do not exceed budgeted funds. Departments cannot exceed appropriations described in the budget. Failure to achieve budgetary control will be evaluated and investigated by the City Manager.

#### **F. Budget Transfers**

Contingent upon remaining within the confines of the total department budget, each Department Head has the authority to recommend budget transfers to the City Manager. Funds within departmental budget line items can be transferred upon the recommendation of the Department Head and with approval of the City Manager.



### III. Capital Budget Policies and Capital Improvement Plan

#### A. Scope

A capital improvement plan will be developed and updated annually by a committee appointed by the Mayor and confirmed by the City Council. A five-year Capital Improvement Program will assist in the planning, acquisition, and financing of capital projects. A major capital project is generally defined as a non-recurring capital expenditure that has an expected useful life of more than 5 years and an estimated total cost of \$10,000 or more. Examples include infrastructure, streetscapes, vehicles, heavy equipment, and expansion of facilities.

Major capital projects will be budgeted in the Capital Improvement Fund reflecting all available resources. With the involvement of responsible departments, the City Manager will prepare the capital budget annually. The City's capital budget will be adopted with the operating budget.

#### B. Control

All capital expenditures must be approved as part of each department budget or in the capital budget. Before committing to a capital improvement project, the City Manager or his/her designee must verify fund availability and the Mayor and City Council must take official action to authorize funding for the project during a public meeting.

#### C. Program Planning

The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Program (CIP). During the annual budget process, each department submits its budget request including operating and capital needs. Upon review of the requests, major capital projects are placed in the capital improvement plan. Other capital outlay is placed in the department's operating budget. Capital outlay is generally defined as an individual item in excess of \$2,000 with a life expectancy of more than two years but less than 10 years. Citywide capital improvements are assessed and prioritized based on the City's objectives and goals.

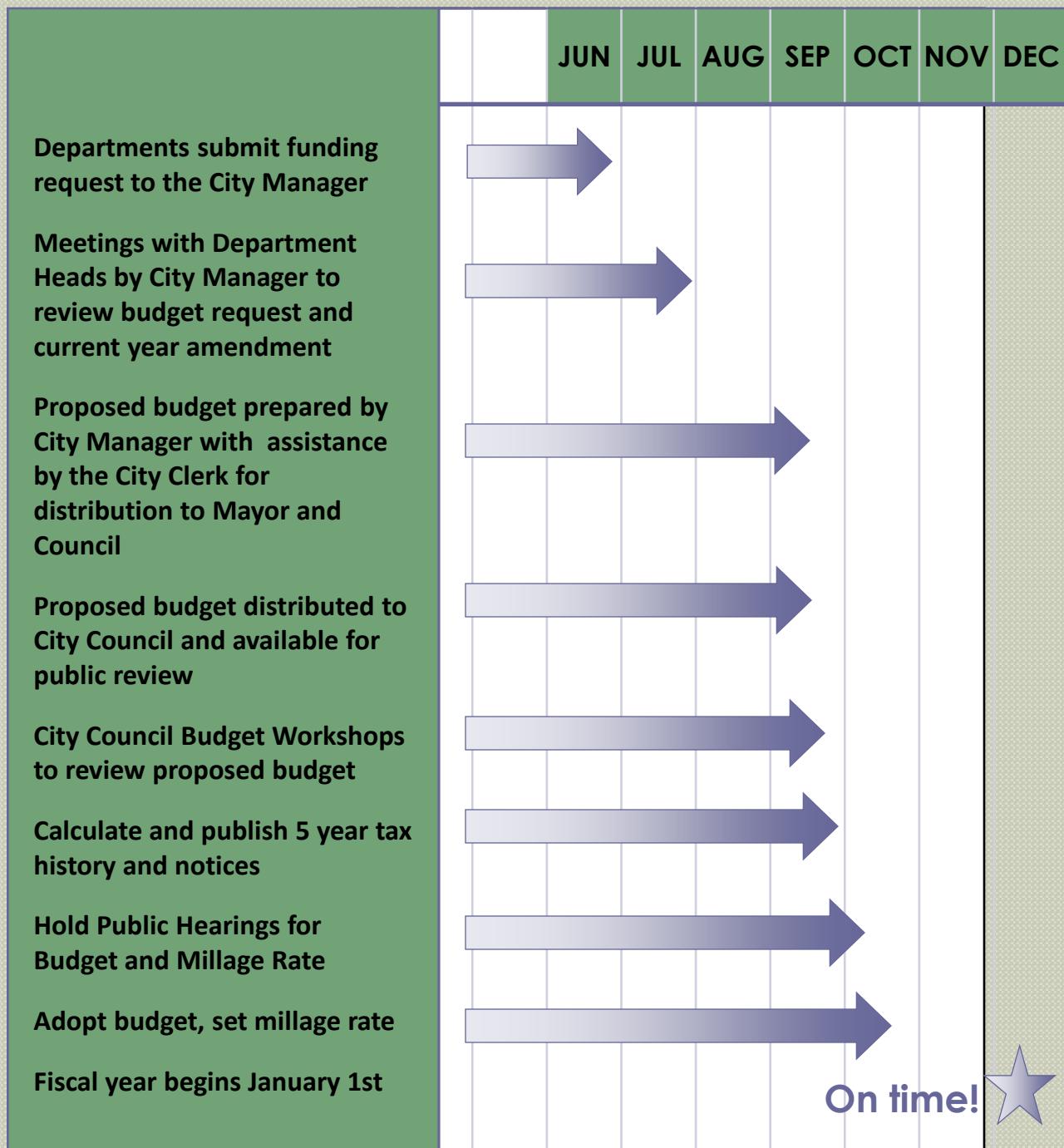
#### D. Timing

At the beginning of the fiscal year, the City Manager or his/her designee will work with Department Heads to schedule the appropriate timing of capital purchases to ensure the availability of funds.

#### E. Reporting

Periodic financial reports will be provided to enable the City Manager to monitor and control the capital budget and to enable the Department Heads to manage their capital budgets.

# BUDGET CALENDAR

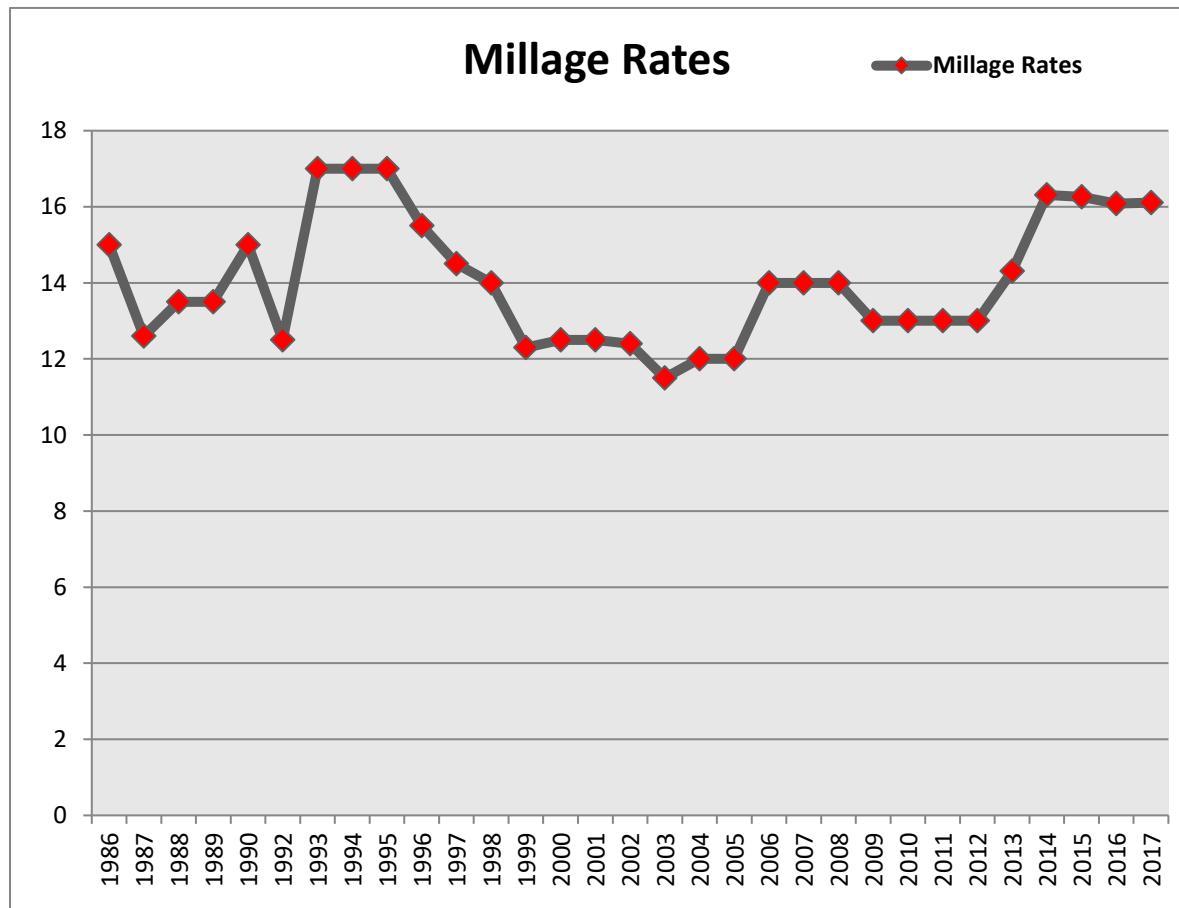




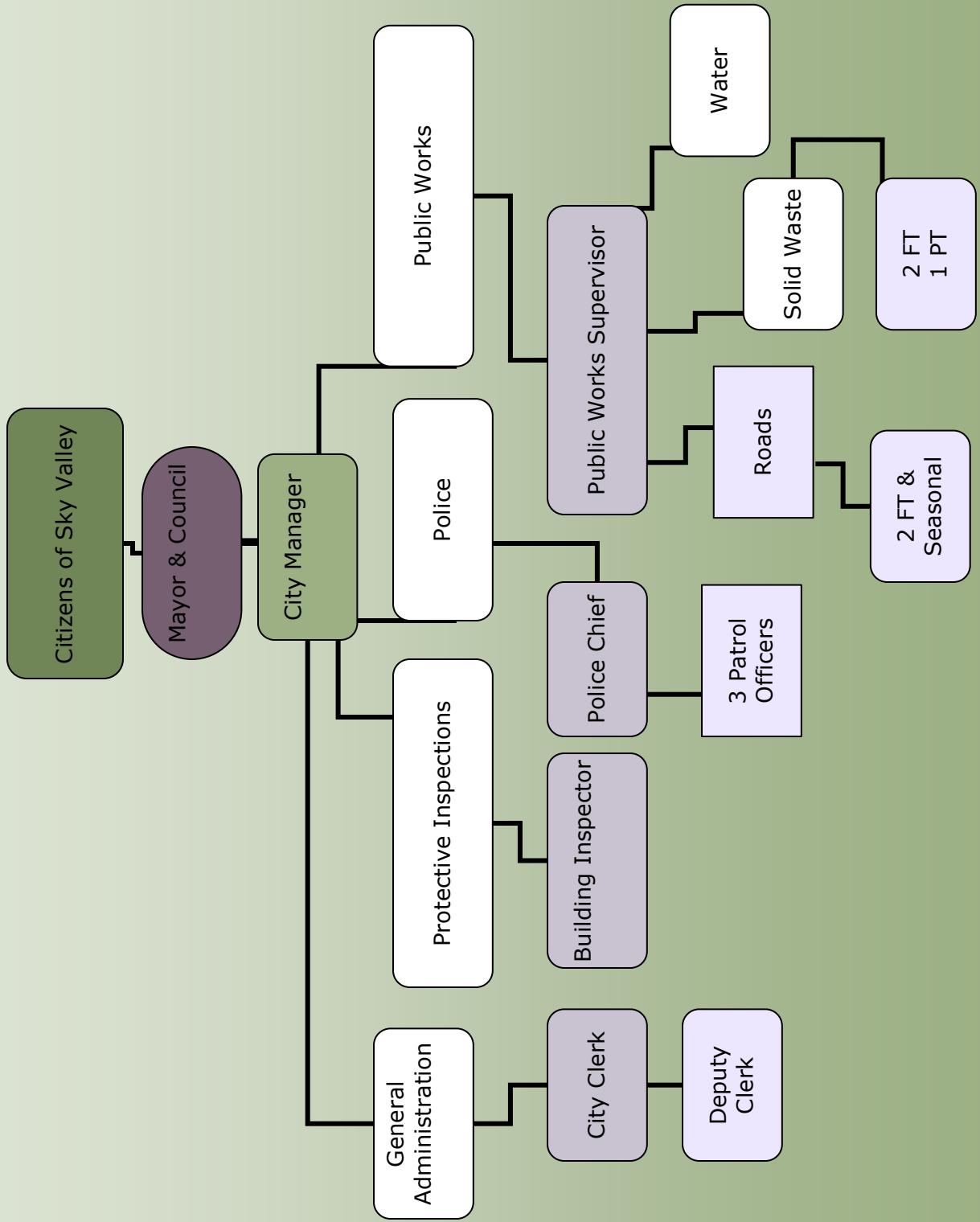
## Millage Rates Since the Beginning...

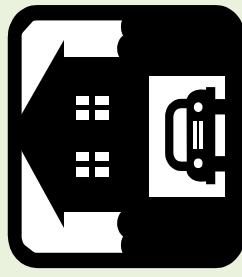
The taxing authority of the City of Sky Valley was made effective as of January 1, 1986 for the purpose of levying ad valorem property taxes on all property located within the corporate boundaries of the City of Sky Valley.

<b>1986</b>	- 15.0 mils
<b>1987</b>	- 12.6 mils
<b>1988</b>	- 13.5 mils
<b>1989</b>	- 13.5 mils
<b>1990</b>	- 15.0 mils
<b>1992</b>	- 12.5 mils
<b>1993</b>	- 17.0 mils
<b>1994</b>	- 17.0 mils
<b>1995</b>	- 17.0 mils
<b>1996</b>	- 15.5 mils
<b>1997</b>	- 14.5 mils
<b>1998</b>	- 14.0 mils
<b>1999</b>	- 12.3 mils
<b>2000</b>	- 12.5 mils
<b>2001</b>	- 12.5 mils
<b>2002</b>	- 12.4 mils
<b>2003</b>	- 11.5 mils
<b>2004</b>	- 12.0 mils
<b>2005</b>	- 12.0 mils
<b>2006</b>	- 14.0 mils
<b>2007</b>	- 14.0 mils
<b>2008</b>	- 14.0 mils
<b>2009</b>	- 13.0 mils
<b>2010</b>	- 13.0 mils
<b>2011</b>	- 13.0 mils
<b>2012</b>	- 13.0 mils
<b>2013</b>	- 14.31 mils
<b>2014</b>	- 16.31 mils
<b>2015</b>	- 16.257 mils
<b>2016</b>	- 16.083 mils
<b>2017</b>	- 16.110 mils



# Organizational Chart





## Sample Tax Bills With and Without Homestead Exemption

Fair Market Value	Adjusted Fair Market Value (40%)	Homestead	Bill @ 16.083	Bill @ 16.110	Difference
\$100,000	\$40,000	0	\$643	\$644	\$1
\$200,000	\$80,000	0	\$1,287	\$1,289	\$2
\$300,000	\$120,000	0	\$1,930	\$1,933	\$3
\$500,000	\$200,000	0	\$3,217	\$3,222	\$5

Fair Market Value	Adjusted Fair Market Value (40%)	Homestead	Bill @ 16.083	Bill @ 16.110	Difference
\$100,000	\$40,000	25,000	\$241	\$242	\$1
\$200,000	\$80,000	25,000	\$885	\$886	\$1
\$300,000	\$120,000	25,000	\$1,528	\$1,530	\$2
\$500,000	\$200,000	25,000	\$2,815	\$2,819	\$4

PT32.1 - Computation of MILLAGE RATE ROLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017

**COUNTY**

RABUN

TAXING JURISDICTION

Sky Valley

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

2016 Assessed Values and Millage Rates Contingent to the Department of Revenue for the Applicable Tax Years.				
DESCRIPTION	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	60,799,176	-97,383	45,424	60,747,217
PERSONAL	195,289		17,794	213,083
MOTOR VEHICLES	345,490		-122,420	223,070
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	61,339,955	-97,383	-59,202	61,183,370
EXEMPTIONS	2,373,768	0	78,539	2,452,307
NET DIGEST	58,966,187	-97,383	-137,741	58,731,063
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	58,966,187	-97,383	-137,741	58,731,063
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	16.083	2017 PROPOSED MILLAGE RATE >>>		16.083
<b>THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE</b>				

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest	PYD	58,966,187	
Net Value Added-Reassessment of Existing Real Property	RVA	-97,383	
Other Net Changes to Taxable Digest	NAG	-137,741	
2017 Net Digest	CYD	58,731,063	(PYD+RVA+NAG)
2016 Millage Rate	PYM	16 083	
Millage Equivalent of Reassessed Value Added	ME	-0 027	(RVA/CYD) * PYM
Rollback Millage Rate for 2017	RR	16 110	PYM - ME

## COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2017 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32 1(c) (2).

#### **ROLLBACK MILLAGE RATE**

16 110

2017 Millage Rate

16 083

## 2011 Millage Rate Percentage Increase

0.1304

#### CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

**Chairman, Board of Tax Assessors**

Page

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

### Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2017 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2017 is

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION.**

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2017 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O C G A Sections 48-5-32 and 48-5-32 1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2017 does not exceed the rollback rate I further certify that the required five year history and current digest advertisement have been published in accordance with C.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

Title

Date

## NOTICE

The City of Sky Valley does hereby announce that the millage rate will be set at a meeting to be held at the Lodge, 696 Sky Valley Way on August 15, 2017 at 10:00 A.M. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

### CURRENT 2017 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY WIDE	2012	2013	2014	2015	2016	2017
Real & Personal	66,964,230	60,241,158	60,517,346	60,430,656	60,984,465	60,980,300
Motor Vehicles	586,620	601,690	578,820	420,270	345,490	223,070
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	67,550,850	60,842,848	61,096,166	60,850,926	61,339,955	61,183,370
Less M&O Exemptions	<b>2,064,960</b>	<b>2,089,960</b>	<b>2,287,555</b>	<b>2,295,465</b>	<b>2,373,768</b>	<b>2,452,307</b>
Net M & O Digest	65,485,890	58,752,888	58,828,611	58,555,461	58,966,187	58,731,063
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	65,485,890	58,752,888	58,828,611	58,555,461	58,966,187	58,731,063
Gross M&O Millage	<b>13,000</b>	<b>14,310</b>	<b>16,310</b>	<b>16,257</b>	<b>16,083</b>	<b>16,110</b>
Less Rollback (LOST)						
Net M&O Millage	13,000	14,310	16,310	16,257	16,083	16,110
Total City Taxes Levied	\$851,317	\$840,754	\$959,495	\$951,936	\$948,353	\$946,157
Net Taxes \$ Increase		-\$10,563	\$118,741	-\$7,559	-\$3,583	-\$2,196
Net Taxes % Increase		-1.24%	14.12%	-0.79%	-0.38%	-0.23%

## BUDGET WORKSHOP

The 2018 Budget is based on the rollback rate of 16.110 mils

'Roll-back rate' means the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments

Overall, the Operating Expenditures for the General Fund are up approximately \$7,000 and Capital Expenditures are down \$374,800.

Revenue summary:

Anticipated revenues are expected to net nearly \$10,000 over 2017 mostly due to an increase in our LMIG money to be received from GDOT (if there is a resolution between the County and Clayton) and \$10,000 in Motor Vehicle Tax revenue.

Local Grants are expected to be lower than 2017 due to the police grant for computers in the vehicles received this year.

Reimbursement of damaged property is not planned to be a revenue source for 2018, and would only be amended if damages were to happen.

Expenditure summary:

Legislative, Executive and Election Departments remain constant.

Administration expenditures are anticipated to increase by approximately \$10,000 mostly due to rising health insurance costs.

Buildings and Grounds and Judicial Departments remain constant.

Police expenditures are expected to decrease by approximately \$16,000 due mostly to the computer grant and the repair of the police vehicle damages which are not a part of the 2018 budget. Health Insurance is anticipated to increase.

Fire remains constant with 1 mil dedicated to the Fire Department

Road expenditures are expected to decrease by approximately \$169,000 due to a decrease in road paving.

Seasonal help was increased as well as general supplies and capital outlay for machinery. Road striping equipment and/or other right-of-way trimming equipment will be considered during 2018.

Special Activities/Events remain constant

Parks will have a newly established budget of \$5,750. No capital outlay expenditures have been identified at this time. Unspent capital outlay at the end of 2017 for the park can be reserved by Council for future improvements or it will go back to unreserved fund balance.

Housing & Development remains constant less the purchase of the vehicle bought in 2017.

Economic Development remains constant

Depreciation is being funded at \$17,849 of the total \$63,307 in the General Fund

Water Fund and Solid Waste Fund Budget's remain constant with no planned capital expenditures.

Water Depreciation is being funded at \$41,910 of the total \$175,292.

Solid Waste Depreciation is being funded fully at \$11,600.

The Budget provides for Payroll for the General Fund, Water and Solid Waste including 13 Full-time employees, 1 Regular Part-Time employee, 4 Seasonal employees and Temporary employees as necessary.

Proposed payroll includes a 3% increase for the 14 regular full time/part time employees in the total aggregate amount of \$15,005. CPI for Atlanta, GA is 3.5%. It also increases seasonal employees by two at \$10/hr from May through October

**RESOLUTION 17-07**

**A RESOLUTION TO ADOPT THE 2018 BUDGET  
AND TO ESTABLISH POLICIES FOR ADJUSTMENTS TO THE BUDGET.**

WHEREAS, the City Manager has presented a proposed fiscal year 2018 Budget to the City Council of each of the various funds of the City; and

WHEREAS, the budget lists proposed revenues/expenditures for the fiscal year 2018; and

WHEREAS, each of these budgets is a balanced budget, so that anticipated revenues for each fund equal proposed appropriations.

NOW, THEREFORE, THE CITY COUNCIL HEREBY RESOLVES THAT this budget, Attachments "A – D" attached hereto and by reference made a part hereof of this resolution, shall be the City of Sky Valley's budget for the fiscal year 2018; and

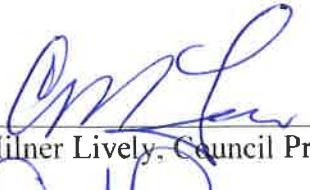
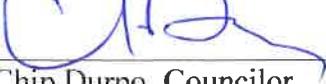
1. Expenditures of any Fund shall not exceed the Appropriations authorized by this Budget and Amendments thereto or Actual Funding sources, whichever is less.
2. The Budget shall be adjusted so as to adapt to changing governmental needs during the fiscal year as follows, such amendments shall be recognized as approved changes to this ordinance in accordance with O.C.G.A. § 36-81-3(d)(1):
  - (a) Any increase in Appropriations in any Fund for a Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, shall require the approval of the City Council.
  - (b) The City Manager shall have the authority to approve transfers within a Department from one line item to another except for salary line items. The City Council shall have the authority to approve transfers to and from salary line items.

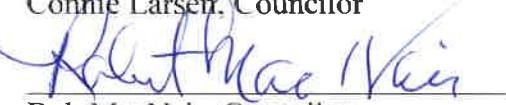
All resolutions, ordinances or portion of ordinances in conflict with the provisions hereof are hereby repealed.

It is so resolved and approved by vote of the City Council of the City of Sky Valley this 14<sup>th</sup> day of November, 2017.

Approved:

  
Hughel Goodgame, Mayor

  
Milner Lively, Council President  
  
Chip Durpo, Councilor

  
Connie Larsen, Councilor  
  
Bob MacNair, Councilor

Ed Steil, Councilor

Read and introduced on the 14<sup>th</sup> day of November, 2017.

Adopted on the 14<sup>th</sup> day of November, 2017.

# GENERAL FUND BUDGET

2018

<b>REVENUES</b>		<b>APPROPRIATIONS</b>	
<b>GENERAL FUND</b>		<b>2018 BUDGET</b>	<b>GENERAL GOVERNMENT</b>
310000 TAXES		942,960	<b>OPERATING EXPENDITURES</b>
311000 GENERAL PROPERTY TAXES		942,960	411000 LEGISLATIVE
311310 MOTOR VEHICLE PERSONAL PROPERTY T		50,000	413000 EXECUTIVE
311340 INTANGIBLES		6,900	414000 ELECTIONS
311600 REAL ESTATE TRANSFER		3,600	415000 GENERAL ADMINISTRATION
311710 ELECTRIC FRANCHISE TAX		43,000	415650 BUILDINGS & GROUNDS
311750 CABLE FRANCHISE TAX		4,500	420000 JUDICIAL
311760 TELEPHONE FRANCHISE TAX		11,000	432000 POLICE
314200 ALCOHOLIC BEVERAGE EXCISE		1,200	435000 FIRE
316100 BUSINESS AND OCCUPATION TAXES		2,000	442000 ROADS
316200 INSURANCE PREMIUM TAXES		15,000	461000 SPECIAL ACTIVITIES/EVENTS
319000 P/I ON DELINQUENT TAXES		8,000	462000 PARKS
320000 LICENSES & PERMITS			470000 HOUSING & DEVELOPMENT
321100 ALCOHOLIC BEVERAGE LICENSE		1,000	475000 ECONOMIC DEVELOPMENT
321220 INSURANCE LICENSES		1,100	<b>TOTAL OPERATING EXPENDITURES</b>
322210 ZONING AND LAND USE PERMITS		300	
322230 SIGN PERMIT		700	<b>CAPITAL EXPENDITURES</b>
322930 PTV PERMITS		100	415000 GENERAL ADMINISTRATION
323101 BUILDING PERMITS		6,000	CAPITAL OUTLAY PROPERTY
323103 TREE REMOVAL PERMIT		5,500	442000 ROADS
330000 INTERGOVERNMENTAL REVENUES			CAPITAL OUTLAY EQUIPMENT
334000 STATE GOVERNMENT GRANTS		30,500	15,000
336000 LOCAL GRANTS		3,000	CAPITAL OUTLAY PROPERTY
340000 CHARGES FOR SERVICES			174,000
341910 ELECTION QUALIFYING FEES		40	432000 POLICE
347300 EVENT ADMISSION FEES		3,000	VEHICLES
347400 EXHIBIT ADMISSION FEES/VENDORS		1,000	462000 PARKS
347900 OTHER SALES - ECONOMIC DEV		1,500	CAPITAL OUTLAY PROPERTY
341400 PRINTING AND DUPLICATING SERVICES		100	470000 HOUSING & DEVELOPMENT
350000 FINES AND FORFEITURES			CAPITAL OUTLAY EQUIPMENT
351100 COURT FINES		8,000	<b>TOTAL CAPITAL EXPENDITURES</b>
360000 INVESTMENT INCOME			0
361000 INTEREST REVENUES		1,500	561000 DEPRECIATION
370000 CONTRIBUTIONS/DONATIONS			579000 CONTINGENCY
370000 CONTRIBUTIONS/DONATIONS		25,000	<b>TOTAL OTHER FINANCING USES</b>
<b>TOTAL OPERATING REVENUE</b>		1,176,500	0
380000 MISCELLANEOUS REVENUE			<b>GRAND TOTAL EXPENDITURES</b>
381001 RENT		12,000	1,196,000
383000 REIMBURSEMENT DAMAGED PROPERTY		0	
389000 OTHER MISCELLANEOUS REVENUE		1,000	
<b>TOTAL MISCELLANEOUS REVENUE</b>		13,000	
390000 OTHER FINANCING SOURCES			
391002 INTERFUND TRANSFER HOTEL/MOTEL		6,000	
392100 SALE OF ASSETS		500	
<b>TOTAL OTHER FINANCING SOURCES</b>		6,500	
<b>GRAND TOTAL REVENUES</b>		1,196,000	
			<b>NET REVENUE</b>
			0

**EXHIBIT "A"**

# WATER FUND BUDGET

2018

<b>REVENUES</b>		<b>EXPENSES</b>	
Water Charges	386,000	Water Maintenance and Operations	223,535
Water tap-on Fees	2,500	Water System Improvements	
Late Fees/Reconnects	2,000	Debt Service (105%)	126,555
Investment Revenue	1,000	DWSRF Loan	
Other Miscellaneous Revenue	500	Fleet Vehicle Replacement	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$392,000</b>	Reserved for Depreciation	41,910
 <b>Other Financing Sources</b>			
Grant – DWSRF subsidy	0		
Grant - ARC	0		
Loan - GEFA/DWSRF	0		
Budgeted Use of Surplus	0		
Budgeted Use of Reserved Debt Svc	0		
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$392,000</b>	<b>TOTAL APPROPRIATIONS</b>	<b>\$392,000</b>

**EXHIBIT B**

# SOLID WASTE BUDGET

2018

REVENUE		EXPENSES	
Solid Waste Charges	193,200	Solid Waste Maintenance and Operations	181,750
Sale of Waste/Mulch	150	Reserved for Depreciation	11,600
<b>TOTAL OPERATING REVENUE</b>	<b>\$193,350</b>	Contingency	0
BUDGETED USE OF SURPLUS	\$0	<b>TOTAL APPROPRIATIONS</b>	<b>\$193,350</b>
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$193,350</b>		

EXHIBIT C

# HOTEL/MOTEL TAX FUND

2018

REVENUE		EXPENSES	
Selective Sales and Use Taxes		Tourism & Promotions	4,000
Hotel/Motel Tax	10,000	Operating Transfer to General Fund	6,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$10,000</b>	<b>TOTAL APPROPRIATIONS</b>	<b>\$10,000</b>
BUDGETED USE OF SURPLUS	\$0		
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$10,000</b>		

## EXHIBIT D

## GENERAL FUND REVENUE BUDGET

Fund	Account	Received YTD	2017 Budget	2018 Budget
100 GENERAL FUND	311000 GENERAL PROPERTY TAXES	940,392.58	939,650.00	942,960.00
100 GENERAL FUND	311310 MOTOR VEHICLE PERSONAL PROPERTY	32,608.92	40,000.00	50,000.00
100 GENERAL FUND	311340 INTANGIBLES	4,548.53	5,000.00	6,900.00
100 GENERAL FUND	311600 REAL ESTATE TRANSFER	2,424.75	2,800.00	3,600.00
100 GENERAL FUND	311710 ELECTRIC FRANCHISE TAX	42,692.27	40,000.00	43,000.00
100 GENERAL FUND	311750 CABLE FRANCHISE TAX	4,280.06	4,000.00	4,500.00
100 GENERAL FUND	311760 TELEPHONE FRANCHISE TAX	4,825.33	11,000.00	11,000.00
100 GENERAL FUND	314200 ALCOHOLIC BEVERAGE EXCISE	731.10	1,200.00	1,200.00
100 GENERAL FUND	316100 BUSINESS AND OCCUPATION TAXES	400.00	2,000.00	2,000.00
100 GENERAL FUND	316200 INSURANCE PREMIUM TAXES	0.00	15,000.00	15,000.00
100 GENERAL FUND	319000 P/I ON DELINQUENT TAXES	8,194.41	5,000.00	8,000.00
100 GENERAL FUND	321100 ALCOHOLIC BEVERAGE LICENSE	286.00	1,000.00	1,000.00
100 GENERAL FUND	321220 INSURANCE LICENSES	1,065.00	500.00	1,100.00
100 GENERAL FUND	322210 ZONING AND LAND USE PERMITS	250.00	300.00	300.00
100 GENERAL FUND	322230 SIGN PERMIT	475.00	200.00	700.00
100 GENERAL FUND	322930 PTV PERMITS	45.00	300.00	100.00
100 GENERAL FUND	323101 BUILDING PERMITS	2,375.00	6,000.00	6,000.00
100 GENERAL FUND	323103 TREE REMOVAL PERMIT	2,240.00	5,500.00	5,500.00
100 GENERAL FUND	334000 STATE GOVERNMENT GRANTS	0.00	22,000.00	30,500.00
100 GENERAL FUND	336000 LOCAL GRANTS	14,453.22	14,450.00	3,000.00
100 GENERAL FUND	341400 PRINTING AND DUPLICATING	1,023.92	100.00	100.00
100 GENERAL FUND	341910 ELECTION QUALIFYING FEES	60.00	0.00	40.00
100 GENERAL FUND	347300 EVENT ADMISSION FEES	2,518.40	9,000.00	3,000.00
100 GENERAL FUND	347400 EXHIBIT ADMISSION	625.00	1,000.00	1,000.00
100 GENERAL FUND	347900 OTHER SALES - ECONOMIC DEV	949.00	500.00	1,500.00
100 GENERAL FUND	349300 BAD CHECK FEES	50.00	0.00	0.00
100 GENERAL FUND	351100 COURT FINES	3,243.77	8,000.00	8,000.00
100 GENERAL FUND	361000 INTEREST REVENUES	980.15	1,500.00	1,500.00
100 GENERAL FUND	370000 CONTRIBUTIONS / DONATIONS	2,200.00	0.00	5,000.00
100 GENERAL FUND	371000 CONTRIBUTION - CLUB	3,000.00	7,000.00	7,000.00
100 GENERAL FUND	371001 CONTRIBUTION - POA	12,000.00	12,000.00	12,000.00
100 GENERAL FUND	371002 CONTRIBUTION - TIMESHARE	1,000.00	1,000.00	1,000.00
100 GENERAL FUND	381001 RENT - WEST	2,800.00	4,800.00	4,800.00
100 GENERAL FUND	381002 RENT - CALDERONE	4,920.00	7,200.00	7,200.00
100 GENERAL FUND	383000 REIMBURSEMENT FOR DAMAGED	10,848.01	11,848.00	0.00
100 GENERAL FUND	389000 OTHER MISCELLANEOUS REVENUE	816.23	500.00	1,000.00
100 GENERAL FUND	391002 INTERFUND TRANSFER HOTEL/MOTE]	0.00	6,000.00	6,000.00
100 GENERAL FUND	392100 SALE OF ASSETS	1,241.00	0.00	500.00
<b>TOTAL REVENUES</b>		<b>1,110,562.65</b>	<b>1,186,348.00</b>	<b>1,196,000.00</b>

## GENERAL FUND EXPENDITURE BUDGET

			Committed YTD	2017 Budget Appropriation	2018 Budget Appropriation
Fund	Account	Object			
100 GENERAL	411000 LEGISLATIVE	523110 INSURANCE OTHER THAN EMPLOYEE	4,473.32	5,000.00	5,000.00
100 GENERAL	411000 LEGISLATIVE	523400 PRINTING & BINDING	0.00	100.00	100.00
100 GENERAL	411000 LEGISLATIVE	523500 TRAVEL	2,282.67	3,000.00	3,000.00
100 GENERAL	411000 LEGISLATIVE	523700 EDUCATION & TRAINING	490.00	2,500.00	2,500.00
100 GENERAL	411000 LEGISLATIVE	531100 GENERAL SUPPLIES & MATERIALS	102.31	200.00	200.00
		<b>LEGISLATIVE</b>	<b>7,348.30</b>	<b>10,800.00</b>	<b>10,800.00</b>
100 GENERAL	413000 EXECUTIVE	523110 INSURANCE OTHER THAN EMPLOYEE	894.66	1,000.00	1,000.00
100 GENERAL	413000 EXECUTIVE	523200 COMMUNICATIONS	0.00	400.00	0.00
100 GENERAL	413000 EXECUTIVE	523400 PRINTING & BINDING	0.00	50.00	50.00
100 GENERAL	413000 EXECUTIVE	523500 TRAVEL	1,073.48	1,400.00	1,400.00
100 GENERAL	413000 EXECUTIVE	523700 EDUCATION & TRAINING	490.00	600.00	600.00
100 GENERAL	413000 EXECUTIVE	531100 GENERAL SUPPLIES & MATERIALS	45.99	50.00	50.00
		<b>EXECUTIVE</b>	<b>2,504.13</b>	<b>3,500.00</b>	<b>3,100.00</b>
100 GENERAL	414000 ELECTIONS	523300 ADVERTISING	128.00	500.00	500.00
100 GENERAL	414000 ELECTIONS	531100 GENERAL SUPPLIES & MATERIALS	0.00	900.00	900.00
100 GENERAL	414000 ELECTIONS	572000 PAYMENTS TO OTHER AGENCIES	0.00	3,390.00	3,390.00
		<b>ELECTIONS</b>	<b>128.00</b>	<b>4,790.00</b>	<b>4,790.00</b>
100 GENERAL	415000 GENERAL ADMINISTRATION	511100 REGULAR EMPLOYEE	81,893.48	119,400.00	120,500.00
100 GENERAL	415000 GENERAL ADMINISTRATION	512100 HEALTH INSURANCE	15,949.10	21,065.00	28,000.00
100 GENERAL	415000 GENERAL ADMINISTRATION	512200 FICA	5,080.31	7,750.00	7,850.00
100 GENERAL	415000 GENERAL ADMINISTRATION	512300 MEDICARE	1,188.12	1,815.00	1,850.00
100 GENERAL	415000 GENERAL ADMINISTRATION	512400 RETIREMENT CONTRIBUTIONS	5,162.00	8,750.00	8,820.00
100 GENERAL	415000 GENERAL ADMINISTRATION	512600 UNEMPLOYMENT INSURANCE	212.32	40.00	250.00
100 GENERAL	415000 GENERAL ADMINISTRATION	512700 WORKER'S COMPENSATION	509.08	510.00	510.00
100 GENERAL	415000 GENERAL ADMINISTRATION	512910 VACATION BUY BACK	1,310.62	5,600.00	5,500.00
100 GENERAL	415000 GENERAL ADMINISTRATION	521100 OFFICIAL/ADMINISTRATIVE SERVICES	5,795.94	500.00	5,000.00
100 GENERAL	415000 GENERAL ADMINISTRATION	521200 PROFESSIONAL SERVICE	4,864.34	15,000.00	12,000.00
100 GENERAL	415000 GENERAL ADMINISTRATION	521300 TECHNICAL SERVICES	4,391.81	5,500.00	6,600.00
100 GENERAL	415000 GENERAL ADMINISTRATION	522200 REPAIRS AND MAINTENANCE BY OTHERS	626.95	700.00	700.00
100 GENERAL	415000 GENERAL ADMINISTRATION	522300 RENTALS AND LEASE AGREEMENTS	2,123.11	3,500.00	3,500.00
100 GENERAL	415000 GENERAL ADMINISTRATION	523110 INSURANCE OTHER THAN EMPLOYEE	1,771.58	3,000.00	2,000.00
100 GENERAL	415000 GENERAL ADMINISTRATION	523200 COMMUNICATIONS	3,383.71	5,000.00	5,100.00
100 GENERAL	415000 GENERAL ADMINISTRATION	523300 ADVERTISING	938.00	1,000.00	1,000.00
100 GENERAL	415000 GENERAL ADMINISTRATION	523400 PRINTING & BINDING	77.00	700.00	500.00
100 GENERAL	415000 GENERAL ADMINISTRATION	523500 TRAVEL	1,928.38	4,000.00	4,000.00
100 GENERAL	415000 GENERAL ADMINISTRATION	523600 DUES & FEES	2,018.35	2,200.00	2,200.00
100 GENERAL	415000 GENERAL ADMINISTRATION	523700 EDUCATION & TRAINING	2,459.00	3,000.00	3,500.00
100 GENERAL	415000 GENERAL ADMINISTRATION	531100 GENERAL SUPPLIES & MATERIALS	2,528.54	3,500.00	3,800.00
100 GENERAL	415000 GENERAL ADMINISTRATION	531230 GASOLINE/DIESEL	270.50	500.00	500.00
100 GENERAL	415000 GENERAL ADMINISTRATION	531300 FOOD	0.00	2,000.00	2,000.00
100 GENERAL	415000 GENERAL ADMINISTRATION	531400 BOOKS & PERIODICALS	0.00	500.00	500.00
100 GENERAL	415000 GENERAL ADMINISTRATION	531600 SMALL EQUIPMENT	187.32	1,500.00	1,500.00
100 GENERAL	415000 GENERAL ADMINISTRATION	531720 OTHER SUPPLIES	0.00	500.00	500.00
		<b>GENERAL ADMINISTRATION</b>	<b>144,669.56</b>	<b>217,440.00</b>	<b>227,730.00</b>

100 GENERAL	415650 BUILDINGS AND GROUNDS	521300 TECHNICAL SERVICES	1,071.58	2,000.00
100 GENERAL	415650 BUILDINGS AND GROUNDS	522100 CLEANING SERVICES	1,031.47	2,000.00
100 GENERAL	415650 BUILDINGS AND GROUNDS	522140 LANDSCAPING BY OTHERS	8,732.50	18,000.00
100 GENERAL	415650 BUILDINGS AND GROUNDS	522200 REPAIRS AND MAINTENANCE BY OTHERS	1,900.00	3,000.00
100 GENERAL	415650 BUILDINGS AND GROUNDS	523110 INSURANCE OTHER THAN EMPLOYEE	3,148.38	3,500.00
100 GENERAL	415650 BUILDINGS AND GROUNDS	531100 GENERAL SUPPLIES & MATERIALS	6,720.76	10,000.00
100 GENERAL	415650 BUILDINGS AND GROUNDS	531210 ELECTRICITY	5,401.22	8,300.00
100 GENERAL	415650 BUILDINGS AND GROUNDS	531220 BOTTLED GAS (PROPANE)	2,085.08	4,000.00
100 GENERAL	415650 BUILDINGS AND GROUNDS	531600 SMALL EQUIPMENT	874.80	1,500.00
<b>BUILDINGS AND GROUNDS</b>		<b>30,965.79</b>	<b>52,260.00</b>	<b>52,300.00</b>
100 GENERAL	420000 JUDICIAL	511100 REGULAR EMPLOYEE	949.82	1,900.00
100 GENERAL	420000 JUDICIAL	512100 HEALTH INSURANCE	164.72	325.00
100 GENERAL	420000 JUDICIAL	512200 FICA	57.59	120.00
100 GENERAL	420000 JUDICIAL	512300 MEDICARE	13.49	30.00
100 GENERAL	420000 JUDICIAL	512400 RETIREMENT CONTRIBUTIONS	0.00	135.00
100 GENERAL	420000 JUDICIAL	512600 UNEMPLOYMENT INSURANCE	3.35	130.00
100 GENERAL	420000 JUDICIAL	521200 PROFESSIONAL SERVICE	1,000.00	1,500.00
100 GENERAL	420000 JUDICIAL	523110 INSURANCE OTHER THAN EMPLOYEE	300.00	300.00
100 GENERAL	420000 JUDICIAL	523200 COMMUNICATIONS	6.59	10.00
100 GENERAL	420000 JUDICIAL	523500 TRAVEL	0.00	15.00
100 GENERAL	420000 JUDICIAL	523600 DUES & FEES	0.00	50.00
100 GENERAL	420000 JUDICIAL	523700 EDUCATION & TRAINING	225.00	300.00
100 GENERAL	420000 JUDICIAL	531100 GENERAL SUPPLIES & MATERIALS	0.00	100.00
<b>JUDICIAL</b>		<b>2,720.56</b>	<b>4,915.00</b>	<b>4,935.00</b>
100 GENERAL	432000 POLICE	511100 REGULAR EMPLOYEE	113,802.81	165,000.00
100 GENERAL	432000 POLICE	512100 TEMPORARY EMPLOYEES	15,327.00	17,000.00
100 GENERAL	432000 POLICE	511300 OVERTIME	314.99	3,000.00
100 GENERAL	432000 POLICE	512100 HEALTH INSURANCE	6,977.14	23,600.00
100 GENERAL	432000 POLICE	512200 FICA	7,537.54	10,800.00
100 GENERAL	432000 POLICE	512300 MEDICARE	1,762.74	2,530.00
100 GENERAL	432000 POLICE	512400 RETIREMENT CONTRIBUTIONS	4,991.55	11,300.00
100 GENERAL	432000 POLICE	512600 UNEMPLOYMENT INSURANCE	445.93	1,200.00
100 GENERAL	432000 POLICE	512700 WORKER'S COMPENSATION	9,684.65	9,700.00
100 GENERAL	432000 POLICE	512910 VACATION BUY BACK	0.00	3,300.00
100 GENERAL	432000 POLICE	521200 PROFESSIONAL SERVICE	75.00	75.00
100 GENERAL	432000 POLICE	521300 TECHNICAL SERVICES	1,260.40	2,000.00
100 GENERAL	432000 POLICE	522200 REPAIRS AND MAINTENANCE BY OTHERS	1,807.82	4,000.00
100 GENERAL	432000 POLICE	522202 REPAIR DAMAGED PROPERTY	7,414.48	7,415.00
100 GENERAL	432000 POLICE	523110 INSURANCE OTHER THAN EMPLOYEE	9,302.26	9,350.00
100 GENERAL	432000 POLICE	523200 COMMUNICATIONS	2,952.42	5,000.00
100 GENERAL	432000 POLICE	523400 PRINTING & BINDING	140.65	150.00
100 GENERAL	432000 POLICE	523500 TRAVEL	3,428.59	3,500.00
100 GENERAL	432000 POLICE	523600 DUES & FEES	49.99	200.00
100 GENERAL	432000 POLICE	523601 FEES - INS DEDUCTIBLE	1,000.00	1,000.00
100 GENERAL	432000 POLICE	523700 EDUCATION & TRAINING	530.00	1,000.00
100 GENERAL	432000 POLICE	523900 OTHER PURCHASED SERVICES	414.00	825.00
100 GENERAL	432000 POLICE	531100 GENERAL SUPPLIES & MATERIALS	2,387.68	4,000.00
100 GENERAL	432000 POLICE	531140 SIGNS	0.00	4,000.00
100 GENERAL	432000 POLICE	531230 GASOLINE/DIESEL	4,024.71	6,000.00
100 GENERAL	432000 POLICE	531300 FOOD	30.90	50.00
100 GENERAL	432000 POLICE	531400 BOOKS & PERIODICALS	0.00	100.00
100 GENERAL	432000 POLICE	531600 SMALL EQUIPMENT	12,175.44	1,500.00
100 GENERAL	432000 POLICE	531720 OTHER SUPPLIES	1,621.60	2,100.00
<b>POLICE</b>		<b>209,460.29</b>	<b>304,795.00</b>	<b>288,635.00</b>

100 GENERAL	435000 FIRE		521300 TECHNICAL SERVICES	0.00	2,800.00		58,731.00	
	435000 FIRE		572000 PAYMENTS TO OTHER AGENCIES	29,212.50	58,425.00		58,425.00	
		<b>FIRE</b>	<b>29,212.50</b>	<b>61,225.00</b>	<b>61,225.00</b>	<b>58,731.00</b>	<b>58,731.00</b>	<b>58,731.00</b>
100 GENERAL	442000 ROADS	511100 REGULAR EMPLOYEE	49,389.65	72,600.00	75,200.00			
100 GENERAL	442000 ROADS	511200 TEMPORARY EMPLOYEES	1,425.00	15,600.00	20,800.00			
100 GENERAL	442000 ROADS	511300 OVERTIME	409.21	1,500.00	1,500.00			
100 GENERAL	442000 ROADS	512100 HEALTH INSURANCE	9,314.73	16,800.00	16,800.00			
100 GENERAL	442000 ROADS	512200 FICA	3,027.69	5,800.00	6,200.00			
100 GENERAL	442000 ROADS	512300 MEDICARE	708.07	1,350.00	1,450.00			
100 GENERAL	442000 ROADS	512400 RETIREMENT CONTRIBUTIONS	2,937.65	6,510.00	7,000.00			
100 GENERAL	442000 ROADS	512600 UNEMPLOYMENT INSURANCE	175.59	765.00	450.00			
100 GENERAL	442000 ROADS	512700 WORKER'S COMPENSATION	7,923.38	7,925.00	8,000.00			
100 GENERAL	442000 ROADS	512910 VACATION BUY BACK	0.00	1,000.00	2,500.00			
100 GENERAL	442000 ROADS	521200 PROFESSIONAL SERVICE	0.00	100.00	100.00			
100 GENERAL	442000 ROADS	521300 TECHNICAL SERVICES	3,849.20	4,240.00	5,000.00			
100 GENERAL	442000 ROADS	522200 REPAIRS AND MAINTENANCE BY OTHERS	9,833.79	12,000.00	15,000.00			
100 GENERAL	442000 ROADS	522202 REPAIR, DAMAGED PROPERTY	0.00	3,444.00	0.00			
100 GENERAL	442000 ROADS	522300 RENTALS AND LEASE AGREEMENTS	120.94	100.00	500.00			
100 GENERAL	442000 ROADS	523110 INSURANCE OTHER THAN EMPLOYEE	4,155.20	4,160.00	4,200.00			
100 GENERAL	442000 ROADS	523200 COMMUNICATIONS	1,124.42	2,000.00	2,000.00			
100 GENERAL	442000 ROADS	523300 ADVERTISING	100.00	100.00	100.00			
100 GENERAL	442000 ROADS	523400 PRINTING & BINDING	0.00	50.00	50.00			
100 GENERAL	442000 ROADS	523500 TRAVEL	0.00	100.00	100.00			
100 GENERAL	442000 ROADS	523601 FEES - INS DEDUCTIBLE	1,000.00	1,000.00	0.00			
100 GENERAL	442000 ROADS	523850 CONTRACT LABOR	3,412.50	3,500.00	3,500.00			
100 GENERAL	442000 ROADS	523900 OTHER PURCHASED SERVICES	0.00	50.00	50.00			
100 GENERAL	442000 ROADS	531100 GENERAL SUPPLIES & MATERIALS	12,964.67	12,000.00	19,500.00			
100 GENERAL	442000 ROADS	531101 GRAVEL ROAD MAINTENANCE	12,685.60	13,000.00	13,000.00			
100 GENERAL	442000 ROADS	531130 SAFETY	203.62	50.00	50.00			
100 GENERAL	442000 ROADS	531210 ELECTRICITY	5,111.72	8,365.00	8,000.00			
100 GENERAL	442000 ROADS	531230 GASOLINE/DIESEL	5,205.84	11,500.00	8,000.00			
100 GENERAL	442000 ROADS	531600 SMALL EQUIPMENT	4,825.16	5,000.00	5,000.00			
100 GENERAL	442000 ROADS	531720 OTHER SUPPLIES	279.90	50.00	50.00			
100 GENERAL	442000 ROADS	541000 CAPITAL OUTLAY PROPERTY	0.00	362,844.00	174,000.00			
100 GENERAL	442000 ROADS	542000 CAPITAL OUTLAY - MACHINERY/EQUIP	0.00	9,000.00	15,000.00			
		<b>ROADS</b>	<b>140,183.53</b>	<b>583,403.00</b>	<b>583,403.00</b>	<b>414,450.00</b>	<b>414,450.00</b>	<b>414,450.00</b>
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	521300 TECHNICAL SERVICES	5,000.00	5,000.00	5,000.00			
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	522300 RENTALS AND LEASE AGREEMENTS	2,634.25	6,300.00	6,300.00			
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	523300 ADVERTISING	246.95	3,100.00	3,100.00			
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	523400 PRINTING & BINDING	41.70	50.00	50.00			
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	523850 CONTRACT LABOR	1,100.00	1,500.00	1,500.00			
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	523900 OTHER PURCHASED SERVICES	150.00	1,000.00	1,000.00			
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	531100 GENERAL SUPPLIES & MATERIALS	1,119.78	6,100.00	6,100.00			
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	531300 FOOD	2,214.58	4,000.00	4,000.00			
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	531500 SUPPLIES/INVENTORY PURCHASE FOR	75.00	2,000.00	2,000.00			
100 GENERAL	461000 SPECIAL ACTIVITIES/EVENTS	572000 PAYMENTS TO OTHER AGENCIES	500.00	500.00	500.00			
		<b>SPECIAL ACTIVITIES/EVENTS</b>	<b>13,082.26</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
100 GENERAL	462000 PARKS	522300 RENTALS AND LEASE AGREEMENTS	160.50	50.00	50.00			
100 GENERAL	462000 PARKS	523110 INSURANCE OTHER THAN EMPLOYEE	0.00	100.00	100.00			
100 GENERAL	462000 PARKS	523600 DUES & FEES	150.00	150.00	150.00			
100 GENERAL	462000 PARKS	531100 GENERAL SUPPLIES & MATERIALS	2,514.40	2,750.00	5,000.00			
100 GENERAL	462000 PARKS	541000 CAPITAL OUTLAY PROPERTY	87,190.85	174,962.00	0.00			
		<b>PARKS</b>	<b>90,015.75</b>	<b>178,462.00</b>	<b>178,462.00</b>	<b>5,750.00</b>	<b>5,750.00</b>	<b>5,750.00</b>

100 GENERAL	4700000 HOUSING & DEVELOPMENT	511100 REGULAR EMPLOYEE	7,862.81	15,000.00	16,000.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	512200 FICA	487.51	930.00	1,000.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	512300 MEDICARE	113.99	220.00	235.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	512600 UNEMPLOYMENT INSURANCE	69.21	130.00	75.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	512700 WORKER'S COMPENSATION	181.31	185.00	185.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	522200 REPAIRS AND MAINTENANCE BY OTHERS	0.00	1,200.00	1,000.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	523110 INSURANCE OTHER THAN EMPLOYEE	1,044.90	1,200.00	1,100.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	523200 COMMUNICATIONS	154.57	300.00	300.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	523300 ADVERTISING	40.00	100.00	100.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	523400 PRINTING & BINDING	30.00	50.00	50.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	523500 TRAVEL	0.00	250.00	250.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	523600 DUES & FEES	135.00	200.00	200.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	523700 EDUCATION & TRAINING	90.00	500.00	500.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	531100 GENERAL SUPPLIES & MATERIALS	293.94	500.00	500.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	531230 GASOLINE/DIESEL	164.51	1,000.00	500.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	531400 BOOKS & PERIODICALS	0.00	200.00	200.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	531500 SUPPLIES / INVENTORY PURCHASE FOR	380.00	615.00	600.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	531600 SMALL EQUIPMENT	0.00	500.00	500.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	531720 OTHER SUPPLIES	216.97	300.00	500.00
100 GENERAL	4700000 HOUSING & DEVELOPMENT	542000 CAPITAL OUTLAY - MACHINERY/EQUIP	17,000.00	17,000.00	0.00
<b>HOUSING &amp; DEVELOPMENT</b>			<b>28,264.72</b>	<b>40,380.00</b>	<b>23,795.00</b>
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	511100 REGULAR EMPLOYEE	8,025.31	17,500.00	18,000.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	512100 HEALTH INSURANCE	1,671.24	4,800.00	3,000.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	512200 FICA	483.08	1,085.00	1,120.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	512300 MEDICARE	112.95	255.00	265.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	512600 UNEMPLOYMENT INSURANCE	68.57	130.00	75.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	512700 WORKER'S COMPENSATION	0.00	50.00	150.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	523110 INSURANCE OTHER THAN EMPLOYEE	300.00	300.00	300.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	523200 COMMUNICATIONS	1,818.21	3,000.00	3,000.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	523300 ADVERTISING	18,775.00	23,525.00	23,525.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	523500 TRAVEL	71.71	100.00	100.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	523600 DUES & FEES	35.00	100.00	100.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	523700 EDUCATION & TRAINING	0.00	100.00	100.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	523850 CONTRACT LABOR	344.00	400.00	400.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	531100 GENERAL SUPPLIES & MATERIALS	246.75	200.00	500.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	531500 SUPPLIES / INVENTORY PURCHASE FOR	60.00	2,000.00	2,000.00
100 GENERAL	4750000 ECONOMIC DEVELOPMENT	531600 SMALL EQUIPMENT	362.99	500.00	500.00
<b>ECONOMIC DEVELOPMENT</b>			<b>32,374.81</b>	<b>54,045.00</b>	<b>53,135.00</b>
100 GENERAL	4900000 OTHER FINANCING USES	561000 DEPRECIATION	0.00	15,750.00	11,849.00
100 GENERAL	4900000 OTHER FINANCING USES	579000 CONTINGENCY	0.00	10,000.00	6,000.00
<b>OTHER FINANCING USES</b>			<b>0.00</b>	<b>25,750.00</b>	<b>17,849.00</b>
<b>Total operating expenditures</b>			<b>626,739.35</b>	<b>982,209.00</b>	<b>989,151.00</b>
<b>Total capital expenditures</b>			<b>104,190.85</b>	<b>563,806.00</b>	<b>189,000.00</b>
<b>Depreciation</b>			<b>0.00</b>	<b>15,750.00</b>	<b>17,849.00</b>
<b>Contingency</b>			<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>
<b>Total Budget</b>			<b>730,930.20</b>	<b>1,571,765.00</b>	<b>1,196,000.00</b>

## WATER FUND

Fund	Account	Object	2017 Budget	2018 Budget
505 WATER FUND	344210 WATER CHARGES		259,736.20	386,000.00
505 WATER FUND	344211 TAP ON FEES		0.00	2,500.00
505 WATER FUND	344212 LATE FEES/INTEREST		2,239.46	2,000.00
505 WATER FUND	344215 METER TURN ON/OFF SERVICE FEE		0.00	400.00
505 WATER FUND	349300 BAD CHECK FEES		0.00	100.00
505 WATER FUND	361000 INTEREST REVENUES		528.50	1,000.00
<b>TOTAL EXPENSES</b>			<b>262,504.16</b>	<b>392,900.00</b>
Fund	Account	Object	Committed YTD	Appropriation YTD
505 WATER FUND	444000 WATER	511100 REGULAR EMPLOYEE	39,057.11	62,130.00
505 WATER FUND	444000 WATER	511300 OVERTIME	2,966.40	3,725.00
505 WATER FUND	444000 WATER	512100 HEALTH INSURANCE	6,622.99	11,600.00
505 WATER FUND	444000 WATER	512200 FICA	2,488.78	4,185.00
505 WATER FUND	444000 WATER	512300 MEDICARE	582.05	980.00
505 WATER FUND	444000 WATER	512400 RETIREMENT CONTRIBUTIONS	2,157.34	4,000.00
505 WATER FUND	444000 WATER	512600 UNEMPLOYMENT INSURANCE	105.34	255.00
505 WATER FUND	444000 WATER	512700 WORKER'S COMPENSATION	2,246.76	2,250.00
505 WATER FUND	444000 WATER	512910 VACATION BUY BACK	0.00	3,500.00
505 WATER FUND	444000 WATER	521200 PROFESSIONAL SERVICE	2,833.33	3,000.00
505 WATER FUND	444000 WATER	521300 TECHNICAL SERVICES	20,688.13	37,330.00
505 WATER FUND	444000 WATER	522200 REPAIRS AND MAINTENANCE BY OTHERS	1,946.20	10,000.00
505 WATER FUND	444000 WATER	522300 RENTALS AND LEASE AGREEMENTS	0.00	200.00
505 WATER FUND	444000 WATER	523110 INSURANCE OTHER THAN EMPLOYEE	4,947.10	5,000.00
505 WATER FUND	444000 WATER	523200 COMMUNICATIONS	2,020.41	4,000.00
505 WATER FUND	444000 WATER	523400 PRINTING & BINDING	0.00	200.00
505 WATER FUND	444000 WATER	523500 TRAVEL	0.00	950.00
505 WATER FUND	444000 WATER	523600 DUES & FEES	637.73	1,100.00
505 WATER FUND	444000 WATER	523700 EDUCATION & TRAINING	0.00	500.00
505 WATER FUND	444000 WATER	531100 GENERAL SUPPLIES & MATERIALS	11,347.57	13,000.00
505 WATER FUND	444000 WATER	531210 ELECTRICITY	27,129.73	44,000.00
505 WATER FUND	444000 WATER	531220 BOTTLED GAS (PROPANE)	0.00	1,500.00
505 WATER FUND	444000 WATER	531230 GASOLINE/DIESEL	844.14	1,500.00
505 WATER FUND	444000 WATER	531600 SMALL EQUIPMENT	1,526.66	2,500.00
505 WATER FUND	444000 WATER	531720 OTHER SUPPLIES	139.95	500.00
505 WATER FUND	444000 WATER	540000 CAPITAL OUTLAY	8,242.50	0.00
505 WATER FUND	444000 WATER	561000 DEPRECIATION	0.00	46,440.00
505 WATER FUND	444000 WATER	580000 DEBT SERVICE	70,307.65	126,555.00

**TOTAL EXPENSES**

**208,837.87**

**405,900.00**

**392,000.00**

Fund	Account	Object	Received YTD	2017 Budget	2018 Budget
505 WATER FUND	344210 WATER CHARGES		259,736.20	386,000.00	386,000.00
505 WATER FUND	344211 TAP ON FEES		0.00	2,500.00	2,500.00
505 WATER FUND	344212 LATE FEES/INTEREST		2,239.46	1,000.00	2,000.00
505 WATER FUND	344215 METER TURN ON/OFF SERVICE FEE		0.00	400.00	400.00
505 WATER FUND	349300 BAD CHECK FEES		0.00	0.00	100.00
505 WATER FUND	361000 INTEREST REVENUES		528.50	1,000.00	1,000.00
<b>TOTAL EXPENSES</b>			<b>262,504.16</b>	<b>390,900.00</b>	<b>392,000.00</b>

**SOLID WASTE FUND INCOME**

Fund	Account	Received YTD	2017 Budget	2018 Budget
545 SOLID WASTE & RECYCLING	344110 REFUSE COLLECTION CHARGES	129,327.78	193,200.00	193,200.00
545 SOLID WASTE & RECYCLING	344120 SALE OF WASTE/MULCH	150.00	0.00	150.00
	<b>TOTAL INCOME</b>	<b>129,477.78</b>	<b>193,200.00</b>	<b>193,350.00</b>

**SOLID WASTE FUND EXPENSES BUDGET**

Fund	Account	Object	YTD	2017 Appropriation	2018 Appropriation
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	511100 REGULAR EMPLOYEE	38,648.12	70,000.00	68,200.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	511200 TEMPORARY EMPLOYEES	5,727.50	15,000.00	20,800.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	511300 OVERTIME	234.00	1,000.00	1,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	512100 HEALTH INSURANCE	3,952.79	9,000.00	9,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	512200 FICA	2,638.50	5,550.00	5,750.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	512300 MEDICARE	617.06	1,300.00	1,350.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	512400 RETIREMENT CONTRIBUTIONS	1,732.17	4,155.00	4,730.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	512600 UNEMPLOYMENT INSURANCE	235.19	400.00	400.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	512700 WORKER'S COMPENSATION	1,274.82	3,800.00	3,800.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	512910 VACATION BUY BACK	0.00	3,245.00	3,245.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	521200 PROFESSIONAL SERVICE	2,869.24	6,350.00	6,350.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	521300 TECHNICAL SERVICES	2,903.59	11,500.00	8,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	522110 DISPOSAL SERVICES/LANDFILL	13,641.56	21,000.00	21,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	522200 REPAIRS AND MAINTENANCE BY OTHERS	356.89	5,000.00	5,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	523110 INSURANCE OTHER THAN EMPLOYEE BENEF	4,024.60	4,025.00	4,025.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	523200 COMMUNICATIONS	1,382.65	3,000.00	3,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	523300 ADVERTISING	0.00	50.00	50.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	523400 PRINTING & BINDING	0.00	100.00	100.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	523600 DUES & FEES	100.00	300.00	300.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	531100 GENERAL SUPPLIES & MATERIALS	497.73	2,465.00	2,150.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	531230 GASOLINE/DIESEL	2,126.08	5,000.00	5,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	531600 SMALL EQUIPMENT	5,026.64	7,500.00	7,500.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	531720 OTHER SUPPLIES	448.69	1,000.00	1,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	561000 DEPRECIATION	0.00	5,000.00	11,600.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & RECYCLING	579000 CONTINGENCY	0.00	10,360.00	0.00
		<b>TOTAL EXPENSES</b>	<b>88,870.82</b>	<b>193,200.00</b>	<b>193,350.00</b>

### SOLID WASTE FUND INCOME

Fund	Account	Received YTD	2017 Budget	2018 Budget
545 SOLID WASTE & RECYCLING	344110 REFUSE COLLECTION CHARGES	129,327.78	193,200.00	193,200.00
545 SOLID WASTE & RECYCLING	344120 SALE OF WASTE/MULCH	150.00	0.00	150.00
	<b>TOTAL INCOME</b>	<b>129,477.78</b>	<b>193,200.00</b>	<b>193,350.00</b>

### SOLID WASTE FUND EXPENSES BUDGET

Fund	Object	2017 Appropriation	2018 Appropriation
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 511100 REGULAR EMPLOYEE	38,648.12	70,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 511200 TEMPORARY EMPLOYEES	5,727.50	15,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 511300 OVERTIME	234.00	1,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 512100 HEALTH INSURANCE	3,982.79	9,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 512200 FICA	2,638.50	5,550.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 512300 MEDICARE	617.06	1,300.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 512400 RETIREMENT CONTRIBUTIONS	1,732.17	4,155.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 512600 UNEMPLOYMENT INSURANCE	235.19	400.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 512700 WORKER'S COMPENSATION	1,274.82	3,800.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 512910 VACATION BUY BACK	0.00	3,245.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 521200 PROFESSIONAL SERVICE	2,869.24	6,350.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 521300 TECHNICAL SERVICES	2,903.59	8,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 522110 DISPOSAL SERVICES / LANDFILL	13,644.56	18,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 522220 REPAIRS AND MAINTENANCE BY OTHERS	356.89	7,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	4,024.60	4,025.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 523200 COMMUNICATIONS	1,882.65	3,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 523300 ADVERTISING	0.00	50.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 523400 PRINTING & BINDING	0.00	100.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 523600 DUES & FEES	100.00	300.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 531100 GENERAL SUPPLIES & MATERIALS	497.73	2,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 531240 GASOLINE/DIESEL	2,026.08	5,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 531600 SMALL EQUIPMENT	5,026.64	7,500.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 531720 OTHER SUPPLIES	448.69	1,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 561000 DEPRECIATION	0.00	5,000.00
545 SOLID WASTE & RECYCLING	445000 SOLID WASTE & 579000 CONTINGENCY	0.00	10,360.00
	<b>TOTAL EXPENSES</b>	<b>88,870.82</b>	<b>193,200.00</b>
			<b>193,350.00</b>

**5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY**  
**Projected for FY 2018 - 2022**

Project Description		Funding Source	Total Estimated Project Cost	Assigned Fund Balance	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed	FY22 Proposed
<b>GENERAL FUND</b>									
<b>PUBLIC LAND &amp; BUILDINGS</b>									
Community Park Area	GF/Contrib	TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Sub-Station	No plans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>ADMINISTRATION</b>									
Fleet Vehicle Program	GF	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>POLICE</b>									
Fleet Vehicle Program	GF	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
<b>HOUSING &amp; DEVELOPMENT</b>									
Fleet Vehicle Program	GF	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>PUBLIC WORKS</b>									
Road Improvement Program	GF/LMIG	\$1,400,000	\$174,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Heavy Equipment Program	GF	\$90,000	\$0	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Fleet Vehicle Program	GF	\$100,000	\$19,900	\$0	\$40,000	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND</b>		<b>\$1,720,000</b>	<b>\$193,900</b>	<b>\$140,000</b>	<b>\$175,000</b>	<b>\$135,000</b>	<b>\$135,000</b>	<b>\$135,000</b>	<b>\$235,000</b>

**5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY**  
**Projected for FY 2018 - 2022**

Project Description		Funding Source	Total Estimated Project Cost	Locally Assigned Cash Assets	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed	FY22 Proposed
<b>WATER FUND</b>									
Fleet Vehicle Program	VWF			\$0	\$0	\$0	\$0	\$0	\$0
Heavy Equipment Program	VWF			\$0	\$0	\$0	\$0	\$0	\$0
Infrastructure Program (Sewer)	TBD		TBD	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation (Reserves)	VWF			\$205,193	\$41,910				
Debt Service 105%	VWF			\$0	\$126,555	\$126,555	\$126,555	\$126,555	\$126,555
<b>TOTAL WATER FUND</b>				<b>\$0</b>	<b>\$205,193</b>	<b>\$168,465</b>	<b>\$126,555</b>	<b>\$126,555</b>	<b>\$126,555</b>
<b>SOLID WASTE FUND</b>									
Fleet Vehicle Program	SWF			\$23,829	\$0	\$0	\$0	\$0	\$0
Heavy Equipment Program	SWF			\$0	\$0	\$0	\$0	\$0	\$0
Depreciation (Reserves)	SWF			\$14,380	\$11,600	\$0	\$0	\$0	\$0
<b>TOTAL SOLID WASTE FUND</b>				<b>\$0</b>	<b>\$38,209</b>	<b>\$11,600</b>	<b>\$0</b>	<b>\$0</b>	<b>#NAME?</b>

**FLEET VEHICLE PROGRAM**  
**Projected for FY 2018 - 2022**

Mileage	Vehicle	Estimated Value	Estimated Condition	Repair Costs Previous Year/YTD	Estimated Replacement Cost	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed	FY22 Proposed
<b>FLEET VEHICLE REPLACEMENT</b>										
<b>Administration</b>										
	Honda CRV	\$10,000	Good		\$15,000	\$0	\$0	\$0	\$0	\$0
<b>Housing &amp; Development</b>										
	2016 Jeep Patriot	\$17,000	Good		\$20,000	\$0	\$0	\$0	\$0	\$0
<b>Public Works</b>										
	2010 Toyota Tundra	\$20,000	Good		\$20,000	\$0	\$0	\$0	\$30,000	\$0
	2009 Ford F550 Dump Truck	\$25,000	Good		\$36,000	\$0	\$0	\$0	\$0	\$50,000
	1994 Chevrolet Bucket Truck	\$6,000	Fair		\$40,000	\$0	\$40,000	\$0	\$0	\$0
<b>Police</b>										
	2017 Subaru	23000	Good		\$23,000	\$0	\$0	\$0	\$0	\$0
	2017 Subaru	23000	Good		\$23,000	\$0	\$0	\$0	\$0	\$0
	2017 Subaru	23000	Good		\$23,000	\$0	\$0	\$0	\$0	\$0
	2017 Subaru	23000	Good		\$23,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND</b>										
						<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$50,000</b>

## **FLEET VEHICLE PROGRAM**

### **Projected for FY 2018 - 2022**

Mileage	Vehicle	Estimated Value	Condition	Repair Costs YTD	Estimated Replacement Cost	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed	FY22 Proposed
<b>Water</b>										
	2009 Ford F-150	\$10,000	Good	\$0	\$30,000	\$0	\$30,000	\$0	\$0	\$0
	<b>TOTAL WATER FUND</b>					<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Solid Waste</b>										
	2015 Isuzu Garbage Truck	\$125,000	Good		\$125,000	\$0	\$0	\$0	\$0	\$0
	2002 Ford F350 Recycle Truck	\$4,000	Good		\$45,000	\$0	\$45,000	\$0	\$0	\$0
	2012 Ford F-350 Dump	\$30,000	Good	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
	<b>TOTAL SOLID WASTE FUND</b>					<b>\$0</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>

**HEAVY EQUIPMENT PROGRAM  
Projected for FY 2018-2022**

Type Equipment	Estimated Value	Condition	Estimated Replacement Cost	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed	FY22 Proposed
<b>HEAVY EQUIPMENT REPLACEMENT</b>								
<b>Public Works, Water &amp; Solid Waste</b>								
2016 Brine Maker	9,300	New	\$9,300	\$0	\$0	\$0	\$0	\$0
Recycle Bins & 2015 Compactor	30,000	Good	\$30,000	\$0	\$0	\$0	\$0	\$0
2014 Leaf Vacuum	40,000	Good	\$40,000	\$0	\$0	\$0	\$0	\$0
Leaf Collector Box Model 60C	\$2,000	Good	\$5,000	\$0	\$0	\$0	\$0	\$0
Leaf Blower AgriMetla BW360	\$500	Poor	\$5,000	\$0	\$5,000	\$0	\$0	\$0
2014 SnowEx Accuspray De-icer	\$4,000	Good	\$4,000	\$0	\$0	\$0	\$0	\$0
2009 Hi-Way Model "P" Gravel Spreader	\$2,500	Fair	\$5,000	\$0	\$5,000	\$0	\$0	\$0
2016 Saltdogg Gravel Spreader	\$4,000	New	\$4,000	\$0	\$0	\$0	\$0	\$0
2008 Meyers Snow Plow for 09 F550	\$4,500	Good	\$5,500	\$0	\$0	\$0	\$0	\$0
2012 Meyers Snow Plow for 12 F350	\$5,500	New	\$5,500	\$0	\$0	\$0	\$0	\$0
1997 John Deere Backhoe	\$5,000	Fair/Good	\$60,000	\$0	\$0	\$0	\$0	\$0
John Deere Mower	\$2,500	Good	\$11,000	\$0	\$0	\$10,000	\$0	\$0
Hustler Mower 60z Model 927467	\$4,000	Good	\$10,000	\$0	\$0	\$0	\$10,000	\$0
Wacker RD12A Pavement Roller	\$9,000	Good	\$12,000	\$0	\$0	\$0	\$0	\$0
2000 Ford Tractor TN65	\$10,000	Good	\$30,000	\$0	\$0	\$0	\$0	\$0
Ford Tractor 3930	\$3,000	Fair	\$0	\$0	\$0	\$0	\$0	\$0
2009 John Deere 5425	\$25,000	Good	\$60,000	\$0	\$0	\$0	\$0	\$0
2016 John Deere Loader and Bucket	\$8,375	New	\$8,375	\$0	\$0	\$0	\$0	\$0
John Deere Utility Vehicle	\$9,000	Good	\$9,000	\$0	\$0	\$0	\$0	\$0
McConnell PA91 Boom Flail Mower	\$3,000	Fair	\$15,000	\$0	\$0	\$0	\$0	\$15,000
McConnell PA92 Boom Flail Mower	\$8,000	Good	\$15,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL HEAVY EQUIPMENT</b>				<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$15,000</b>

**CITY OF SKY VALLEY- ROAD IMPROVEMENT PLAN**

**AS PROJECTED THROUGH 2020**

Route Num	ROAD_NAME	Beginning Milepoint	Section Length	Road Width	Number Lanes	Surface Type	Surface Width	Area	Estimated Cost at 1.5 "		2011		2012		2013		2014		2015		2016		2017		2018		2019		2020		2021		2022+	
									2010	2011	2011	2012	2012	2013	2013	2014	2014	2015	2015	2016	2016	2017	2017	2018	2018	2019	2019	2020	2020	2021	2021	2022	2022	
080011 PEEK AND PEAK DR		0	0.14	6	2	-	13	9609.6																										
080111 SKY HIGH DR		0	0.07	8	2	-	16	5913.6																										
includes culdesac			1.33																															
080111 RIDGEVIEW LN		0	0.02	8	2	-	16	1689.6																										
080211 MOONRIDGE DR		0	0.23	7	2	-	15	18216																										
080411 BRECKENRIDGE LN		0	0.09	7	2	-	14	6652.8																										
080511 REBEL CIR		0	0.06	8	2	-	16	5068.8																										
080611 SKY VALLEY WAY		0	0.02	10	4	-	21	2217.6																										
080611 Condo Hill Section		0.63	0.02	10	2	-	21	4435.2																										
080611		0.65	0.04	10	2	-	21	5544																										
080611		0.69	0.05	10	2	-	21	1108.8																										
080611		0.74	0.01	10	2	-	21	5544																										
080611		0.75	0.05	10	2	-	21	2217.6																										
080611		0.8	0.02	10	2	-	21	19958.4																										
080611		0.82	0.18	10	2	-	21	58,549																										
080611		1	0.11	10	2	-	21	12196.8																										
083811 TAHOE		0	0.12	8	2	-	16	10137.6																										
	2010 LARP .15			0.5																														
080711 BERKSHIRE LN		0	0.13	6	2	-	12	8236.8																										
080811 SPYGLASS/OXFORD		0	0.03	8	2	-	17	2692.8																										
080911 OVERLOOK WAY		0	0.06	8	2	-	17	5385.6																										
Aerie Ln not ours		0.67																																
081011 BROADMOOR LN		0	0.09	8	2	-	16	7603.2																										
081111 THUNDERHEAD LN		0	0.06	8	2	-	16	5068.8																										
081211 CEDAR LN		0	0.15	8	2	-	16	12672																										

**CITY OF SKY VALLEY- ROAD IMPROVEMENT PLAN**

**AS PROJECTED THROUGH 2020**

CITY OF SKY VALLEY- ROAD IMPROVEMENT PLAN									
AS PROJECTED THROUGH 2020									
					Square Yards =				
081311	PINE BLUFF TRL	0	0.18	2	1	1,689.6	\$18,400		
		0.07	8	2	17	6283.2			
081411	SNOWSHOE LN	0	0.09	2	1	979.7	\$10,669		
		0.13	8	2	16	10982.4			
081511	KNOB DR	0	0.23			Square Yards =			
		0.17	8	2	17	2,158.9	\$21,373		
081611	BAY BERRY LN	0	0.07	8	2	Square Yards =			
						15259.2			
081711	ALEX MOUNTAIN DR	0	0.68	9	2	Square Yards =			
						10,812.3	\$107,041		
081811	RIDGEPOLE	0	0.02	15	2	Square Yards =			
						16	5913.6		
	.6 needs paving		2.37			Square Yards =			
082011	COVERED BRIDGE LN	0	0.13	8	2	1	10982.4		
						Square Yards =			
081911	UPPER LABELLE (RP)	0	0.65	8	2	1	54912	\$45,999	
082111	LABELLE CIR	0	0.12	8	2	1	10137.6		
						Square Yards =			
082211	ALPINE DR	0	0.89	8	2	1	11,451.7	\$113,372	
	Includes Demorest		1.17			Square Yards =			
082411	EVERGREEN WAY	0	0.09	7	2	1	15	7128	
						Square Yards =			
082511	VIEW LN	0	0.08	7	2	1	14	5913.6	
						Square Yards =			
082611	MCCLURE LN	0	0.08	9	2	1	18	7603.2	
						Square Yards =			
082711	SCHONBERG LN	0	0.16	6	2	1	12	10137.6	
						Square Yards =			
082811	DOWNING ST	0	0.09	8	2	1	16	7603.2	
						Square Yards =			
082911	MOCKINGBIRD LN	0	0.39	6	2	1	13	26769.6	
						Square Yards =			
083011	SPICEWOOD LN	0	0.06	8	2	1	16	5068.8	
						Square Yards =			
083111	CHAPEL HILL WAY	0	0.05	8	2	1	16	4224	
						Square Yards =			

**CITY OF SKY VALLEY- ROAD IMPROVEMENT PLAN**

**AS PROJECTED THROUGH 2020**

										AS PROJECTED THROUGH 2020		
										Square Yards =	\$	Yards =
083211	FAIRWAY LN	0	0.19	2	1	18	1,994.7	\$19,747	\$19,747			
		0.21	9	2	1	18	19958.4					
083211	DRIVER (Fairway)	0	0.14	10	2	21	2,217.6	\$21,954	\$21,954			
						21	15523.2					
083411	EAGLE CIR	0	0.11	8	2	16	10,524.8	\$114,615	\$114,615			
						16	9292.8					
083511	MASHIE LN	0	0.08	5	2	10	3,566.9	\$38,844	\$38,844			
						10	4224					
083611	PUTTER LN	0	0.08	8	2	16	469.3	\$5,111	\$5,111			
						16	6758.4					
083711	BOGEY CIRCLE	0	0.05	8	2	16	750.9	\$7,434	\$7,434			
						16	4224					
083911	W SUGARBUSH DR	0	0.03	10	2	21	3326.4					
						21						
084011	BUTTERMILK CIR	0	0.01	8	2	16	2,000.5	\$19,805	\$19,805			
						16	844.8					
Includes dead end												
084111	JIMMY PEAK LN	0	0.11	7	2	15	5,162.7	\$56,221	\$56,221			
						15	8712					
084211	E SUGARBUSH DR	0	0.38	8	2	16	968.0	\$10,542	\$10,542			
						16	32102.4					
084311	SADDLEBACK CIR	0	0.03	8	2	16	6,101.3	\$60,403	\$60,403			
						16	2534.4					
084411	W. SUGARBUSH SPUR	0	0.12	6	2	12	16,414.9	\$162,508	\$162,508			
		0.12	0	6	2	12	0					
084511	STILL WATER	0	0.04	5	2	10	844.8	\$8,364	\$8,364			
						10	2112					
084611	HEMLOCK LN	0	0.02	8	2	16	234.7	\$2,556	\$2,556			
						16	1689.6					
084611	ACROSS FROM	0.02	0.03	8	2	16	2534.4					
084611	STILL WATER	0.05	0	8	2	16	0					
						16						
084711	PLEASANT MOUNTAIN DR	0	0.04	8	2	16	469.3	\$5,111	\$5,111			
						16	3379.2					

## CITY OF SKY VALLEY- ROAD IMPROVEMENT PLAN

AS PROJECTED THROUGH 2020

# CITY OF SKY VALLEY- ROAD IMPROVEMENT PLAN

AS PROJECTED THROUGH 2020